

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 13-Department of Commerce

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 15-Department of Justice							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$32,504,929		\$0	\$32,504,929		Accounting Methodology Difference
	Trading Partner	\$571,303	\$31,933,626	\$0	\$571,303	\$31,933,626	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: Not Stated						
	Reporting Agency Remarks: Method used by DOC and DOJ for advances.DOC expense immediately and DOC record an advance.						
Trading Partner Remarks: Prior year agreements were fully expensed by DOJ upon disbursement. DOC records the transaction as advance until accrued							
Partner 33R-Smithsonian Institution							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$1,238,461		\$0	\$1,238,461		Confirmed Reporting
	Trading Partner	\$11,328	\$1,227,133	\$0	\$11,328	\$1,227,133	Confirmed Reporting
	Reporting Agency Remarks: DOC is assisting Smithsonian in researching differences.						
Partner 69-Department of Transportation							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$30,460,943		\$0	\$30,460,943		Accounting Methodology Difference
	Trading Partner	\$1,350,992	\$29,109,951	\$0	\$1,350,992	\$29,109,951	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: DOT expensed reimb. activity.TP recog. part advan						
	Reporting Agency Remarks: Method used by DOC and DOT for advances.DOT expense immediately and DOC record an advance.						
Trading Partner Remarks: DOT expensed reimbursable activity. Commerce recog. partial advance.							
Partner 70-Department of Homeland Security							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$39,525,782		\$0	\$39,525,782		Confirmed Reporting
	Trading Partner	\$2,120,944	\$37,404,838	\$37,404,838	\$39,525,782	\$0	Accounting Error
	Reporting Agency Remarks: DHS is unable to confirm their numbers and is currently researching.						
Trading Partner Remarks: DHS is working with DOC-NIST to resolve the differences							
Partner 80-National Aeronautics and Space Administration							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$7,058,770		\$0	\$7,058,770		Confirmed Reporting
	Trading Partner	\$26,627,954	\$19,569,184	\$0	\$26,627,954	\$19,569,184	Unknown
	Reporting Agency Remarks: NASA reported in error and is currently researching.						
Trading Partner Remarks: NASA is currently working with DOC and its centers to determine the difference..							
Partner 80-National Aeronautics and Space Administration							

Reporting Agency 13-Department of Commerce

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
RC 28-Unexpended Appropriated Transfers In/Out	Reporting Agency	\$26,628,501		\$0	\$26,628,501		Confirmed Reporting
	Trading Partner	\$0	\$26,628,501	\$0	\$0	\$26,628,501	Unknown
	Reporting Agency Remarks: NASA reported in error and is currently researching.						
	Trading Partner Remarks: NASA is currently working with DOC and its centers to determine the difference.						
Partner 97-Office of the Secretary of Defense-Defense Agencies							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$105,191,763		\$0	\$105,191,763		Accounting Methodology Difference
	Trading Partner	\$94,516	\$105,097,247	\$0	\$94,516	\$105,097,247	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: Not Stated						
	Reporting Agency Remarks: Method used by DOC and DOD for advances.DOD expense immediately and DOC record an advance.						
	Trading Partner Remarks: DoD direct expenses;DOC records advances						

*Represents 'accounting error' and 'current year timing' differences only.